									N	New item	
									C	Change what gets posted to item	
									R	Remove -- no longer in use	
									D	Change description	
									Q	Question	
Old G/L Number	New G/L Number	Resp		Old Description	N	C	R	D	Q	New Description	Comments
50000	C			INCOME STATEMENT		?				INCOME STATEMENT	"Roll-up" item -- no direct entries to this #.
50100	D			SALES & ROYALTY INCOME		?				SALES & ROYALTY INCOME	"Roll-up" item -- no direct entries to this #.
50200	1		TW	Sales - Subscriptions		X		X		Subscriptions Earned Income	
50	1		TW		X					Sales - Sub Postage	Money received for First Class & Air Mail Sub Postage
50	1		TW		X					Sales - Sub Pmt Adjustments	Money rec'd after orig trans to make up for short-pmts
50400	1		KJ	Sales - Back Issues						Sales - Back Issues	Direct single copy sales (Back Iss, current, Utne)
50600	1		TW	Sales - Mailing List						Sales - Mailing List	Adjust monthly, per Pacific Lists report
50800	1		KJ	Sales - Direct Distribution				X		Sales - Alternative Newsstnd	Incl Shipments, Returns & Payments
51000	1		KJ	Sales - Warner (natl news)				X		Sales - Warner Newsstand	Entered per Warner's estimates and resolutions
51200	1		KJ	Sales - Postcards		X		X		Sales - Ancillary Products	Includes T-shirts, postcards, etc. -- NOT books
50	1		KJ		X				X	Sales - Ancillary P & H	Q: Should we keep track of P & H separately?
50	1		KJ		X				X	Sales - Ancillary Sales Tax	Q: Should we keep track of sales tax separately?
51300	1			Post Hosties			X				No longer in use (?)
52000	1		KJ	Book Sales		X		X		Sales - Books	Combines all G/L Book Sales items (incl. CD-ROM)
											Q: Does this require a new G/L # (not ending 000)
50	1		KJ		X				X	Sales - Books P & H	Q: Should we keep track of P & H separately?
50	1		KJ		X				X	Sales - Books Sales Tax	Q: Should we keep track of sales tax separately?
52015	1			EWEC Income			X				Combined into "50200 Sales Books" (or its replacement)
52016	1			WESC Income			X				Combined into "50200 Sales Books" (or its replacement)
52017	1			Best of CQ Income			X				Combined into "50200 Sales Books" (or its replacement)
52018	1			Media Lab Income			X				Combined into "50200 Sales Books" (or its replacement)
52019	1			Signal Book Income			X				Combined into "50200 Sales Books" (or its replacement)
52020	1			Fringes Income			X				Combined into "50200 Sales Books" (or its replacement)
52021	1			CD-ROM Income			X				Combined into "50200 Sales Books" (or its replacement)
52040	1			Ecolog Income			X				Combined into "50200 Sales Books" (or its replacement)
52042	1			Helping Nature Heal Income			X				Combined into "50200 Sales Books" (or its replacement)
52044	1			Virtual Reality			X				Combined into "50200 Sales Books" (or its replacement)
53000	1			Royalty Income:					X	ROYALTY INCOME:	"Roll-up" item -- no direct entries to this #.
53010	1		KJ	Miscellaneous Royalties		X			X	Misc Royalties	Microfilm & on-line royalties (any others?)
53020	1			Signal Royalties			X				No longer in use

53025	1			Fringes Royalties			X				No longer in use
53030	1			CD-ROM Royalties							Royalties as opposed to Production Payments
53040	1			Whole Earth Ecolog Royalties			X				No longer in use
53042	1		KJ	Helping Nature Heal Royalty					✓	Helping Nature Heal Royalty	
53046	1		KJ	Cybervideo Royalties					✓	Cybervideo Royalties	
54000	1			Production Monies:				X		PRODUCTION MONIES:	"Roll-up" item -- no direct entries to this #.
54020	1			Signal Production Money			X				No longer in use
54025	1			Fringes Production Money			X				No longer in use
54030	1			CD-ROM Production Money			X				No longer in use
54040	1			WE Ecolog Production Money			X				No longer in use
54042	1			Helping Nature Prod Money			X				No longer in use
54050	1			Restoration Production Money			X				No longer in use
54899	1			Change in Sub Liability			?				No longer in use - in "50200 Earned Income - Subs"
54900	3			INCOME SUBTOTAL		?				INCOME SUBTOTAL	"Roll-up" item -- no direct entries to this #.
55000	D			OTHER INCOME		?				OTHER INCOME	"Roll-up" item -- no direct entries to this #.
55200	1		KJ	Chronicle Income					✓	Chronicle Income	
55400	1		KJ	Unclassifieds Income				X	✓	Unclassifieds Income	
55600	1			Misc Royalties			X				No longer in use - Combine with "53010 Misc Royalties"
55700	1			WELL Projects			X				No longer in use
55800	1			Apple Income			X				No longer in use
55900	1			Production Projects			X				No longer in use
55935	1			GBN Project Income			X				No longer in use
56000	1		LJ	Contributions		X		X	✓	Contribs - Supporting Subs	
56	1		LJ		X				✓	Contribs - Other Donations	
56001	1			Contributions-Restoration			X				No longer in use
56002	1			Contrib-WholeEarth Institute			X				No longer in use
56003	1			WEI Cyberthon income			X				No longer in use
56200	1		KJ	Interest Income					✓	Interest Income	
56400	1		KJ	Sale of Assets					✓	Sale of Assets	
58000	1		KJ	Miscellaneous Income					✓	Miscellaneous Income	Photo sales & ? Q: Is this where reject book sales go?
58900	2			TOTAL OTHER INCOME		?				TOTAL OTHER INCOME	"Roll-up" item -- no direct entries to this #.
59000	1			Grants Income			X				No longer in use
59800	4(B)			TOTAL REVENUE		?				TOTAL REVENUE	"Roll-up" item -- no direct entries to this #.
60000	D(B)			COST OF SALES		?				COST OF SALES	"Roll-up" item -- no direct entries to this #.
60100	1			Circulation Pay:		X		X	✓	CIRCULATION/PROMO PAYROLL:	"Roll-up" item -- no direct entries to this #.
60101	1		TW	Circulation Salaries		X		X	✓	Circulation/Promo Pay	Staff pay. Does NOT incl Circ/Promo-related production pay
60102	1		TW	Circulation OPS		X		X	✓	Circulation/Promo OPS	Does NOT incl Circ/Promo-related production pay.

601			TW		X					Circulation/Promo Training	
601					X					CIRC/PROMO PRODUCTN PAYROLL:	"Roll-up" item -- no direct entries to this #.
601			TW		X					Circ/Promo Production Pay	
601			TW		X					Circ/Promo Production OPS	
60200	1			Sub Fulfillment			X				See "Subscription Fulfillment" items beginning after 60204
60201	1			Sub Premium Offers			X				See "Sub Premium Expenses" item a few lines below.
60202	1		LJ	MacSub Fulfillment OPS						Fulfillment OPS	
60203	1			MacSub Fulfillment			X				See a few lines below
60204	1		LJ	MacSub Fulfillment Salaries				X		Fulfillment Pay	
602			LJ		X					Fulfillment Supplies & Misc	Incl hardware & MacSub service contracts
602			LJ		X				X	Fulf Equipment Purchases	Equipment purchases over $100 (?)
602			LJ		X					Fulf Training Expense	
602					X					SUBSCRIPTION FULFILLMENT:	"Roll-up" item -- no direct entries to this #.
602			LJ		X					Sub Fulf Direct Expense	Printer's charge to prep and mail WER (NOT incl postage)
602			LJ		X					Sub Fulf Postage - 2nd Class	
602			LJ		X					Sub Fulf Postage - FC & AIR	
602			LJ		X					Sub Premium Expenses	Not currently in use -- but this may change.
60300	1			Circulation Promo:				X		CIRCULATION PROMO:	"Roll-up" item -- no direct entries to this #.
60303	1		TW	Misc Circ Promo				X		Misc Circ/Promo Expenses	Circ/Promo expenses not assignable to other G/L lines
60304	1		TW	Renewals				X		Renewal Expense	Printing, lettershop, postage
60305	1		TW	Direct Mail				X		Direct Mail Expense	Renewal printing, lettershop, postage, list rental
603			TW		X					Direct Mail OPS	Direct Mail consultants, copywriters
60306	1		TW	Inserts				X		Insert Expense	WER blow-in & bind-in printing & insertion expenses
60307	1		TW	Billing				X		Billing Expense	Invoice printing, lettershop, postage, list rental
60400	1		LJ	Credit Card Discount						Credit Card Discount	Credit card discount on ALL sales (WER, books, products)
60500	1		KJ	Direct Distributor				X		Alternative Newsstnd Expense	
60600	1		KJ	Natl Newsstand (Warner)				X		Warner Newsstand Expense	
60700	1		KJ/JE	Printing Magazine				X		Printing Magazine	Less: inserts, pre-press, shipping, fulfillment
60800	1		TW	Mailing List Fulfill				X		Mailing List Fulf Expense	Triplex charges for producing mailing list tapes
60900	1		KJ	Buy Misc Resale Products				X		Buy Ancillary Products	T-shirts, postcards
62000	1			Editorial Pay:				X		EDITORIAL PAYROLL:	"Roll-up" item -- no direct entries to this #.
62001	1		JE	Editorial Salaries						Editorial Pay	
62002	1		JE	Editorial OPS						Editorial OPS	NOT incl payments to WER contributors
62100	1		JE	Writers/Contributors		X				Writers/Contributors	NOT incl illustrators & photographers
621			JE		X					Illustrators/Photographers	
62200	1		JE	Misc Edit Expenses		X		X		Misc Editorial Expense	
62300	1			Computer Networks			X				Consolidate with "62200 Misc Editorial Expense"
62400	1		JE	Pre-Press						Pre-Press	
63000	1			Research Pay:			X				Consolidate with "62000 EDITORIAL PAYROLL"
63001	1			Research Salaries			X				Consolidate with "62001 Editorial Pay"

63002	1			Research OPS			X				Consolidate with "62002 Editorial OPS"
63100	1		DB	Research Expense				X		Access & Library Expense	
64000	1			Production Pay:				X		PRODUCTION PAYROLL:	"Roll-up" item -- no direct entries to this #.
64001	1		JE	Production Salaries				X		Production Pay	Does NOT incl Circ/Promo Production Pay
64002	1		JE	Production OPS				X		Production OPS	Does NOT incl Circ/Promo Production OPS
640			JE		X					Production Training	
64100	1		JE	Outside Production Work						Outside Production Work	
64200	1		JE	Production Supplies				X		Production Supplies & Misc	
64			JE		X				X	Prod Equipment Purchases	Equipment purchases over $100 (?)
65000	1			Apple Project:			X				No longer in use
65010	1			Apple Salaries			X				No longer in use
65012	1			Apple OPS			X				No longer in use
65013	1			Apple Expenses			X				No longer in use
65100	1			Signal Book Project:			X				No longer in use
65121	1			Signal Salaries			X				No longer in use
65122	1			Signal OPS			X				No longer in use
65123	1			Signal Expenses			X				No longer in use
65200	1			Fringes Project:			X				No longer in use
65227	1			Fringes OPS			X				No longer in use
65228	1			Fringes Expenses			X				No longer in use
65300	1			CD-ROM Project:			X				No longer in use
65331	1			CD-ROM Salaries			X				No longer in use
65332	1			CD-ROM OPS			X				No longer in use
65333	1			CD-ROM Expenses			X				No longer in use
65436	1			GBN Project Salaries			X				No longer in use
65437	1			GBN OPS			X				No longer in use
65438	1			GBN Expenses			X				No longer in use
65542	1			Whole Earth Ecolog OPS			X				No longer in use
65543	1			Whole Earth Ecolog Expenses			X				No longer in use
65600	1			Restoration Book Project:			X				No longer in use
65646	1		KJ	Cybervideo expenses						Cybervideo expenses	
65651	1			Restoration Book Salaries			X				No longer in use
65652	1			Restoration Book OPS			X				No longer in use
65653	1			Restoration Book Expenses			X				No longer in use
65654	1			Restoration Book: Contribtrs			X				No longer in use
66000	1		KJ	Purchases - Books:		X		X		Purchases - Books	Combines all G/L Book Fulfillment items (incl. CD-ROM)
66015	1			Buy Ewec's			X				Combined into "66000 Purchases - Books" (or its replacemen
66016	1			Buy WESC's			X				Combined into "66000 Purchases - Books" (or its replacemen
66017	1			Buy Best of CQ's			X				Combined into "66000 Purchases - Books" (or its replacemen
66018	1			Buy Media Lab			X				Combined into "66000 Purchases - Books" (or its replacemen
66019	1			Buy Signal			X				Combined into "66000 Purchases - Books" (or its replacemen
66028	1			Buy Fringes of Reason			X				Combined into "66000 Purchases - Books" (or its replacemen
66033	1			Buy CD-ROM			X				Combined into "66000 Purchases - Books" (or its replacemen
66040	1			Buy Ecolog			X				Combined into "66000 Purchases - Books" (or its replacemen
66042	1			Buy Helping Nature Heal			X				Combined into "66000 Purchases - Books" (or its replacemen
66044	1			Buy Virtual Reality			X				Combined into "66000 Purchases - Books" (or its replacemen

66500	1		KJ	Fulfillment - Books:					√	Fulfillment - Books:	Combines all G/L Book Fulfillment items (incl. CD-ROM)
66515	1			Fulfill EWEC			X				Combined into "66500 Fulfillment - Books" (or its replacem
66519	1			Fulfillment-Misc			X				Combined into "66500 Fulfillment - Books" (or its replacem
66523	1			Fulfill Signal			X				Combined into "66500 Fulfillment - Books" (or its replacem
66528	1			Fulfill Fringes of Reason			X				Combined into "66500 Fulfillment - Books" (or its replacem
66533	1			Fulfill CD-ROM			X				Combined into "66500 Fulfillment - Books" (or its replacem
66538	1			Fulfill Ecolog			X				Combined into "66500 Fulfillment - Books" (or its replacem
66542	1			Fulfill Helping Nature Heal			X				Combined into "66500 Fulfillment - Books" (or its replacem
66544	1			Fulfill Virtual Reality			X				Combined into "66500 Fulfillment - Books" (or its replacem
66600	1			Book promo: salaries			X				No longer in use
66601	1			Book promo: expenses			X				No longer in use
67000	1		KJ	Chronicle Expenses		X				Chronicle Expenses	Does NOT incl Chronicle pay or contributors
67			KJ		X					Chronicle Pay	
67010	1		KJ	Chronicle Contributors						Chronicle Contributors	
69699	1		KJ	Change in Inventory		X		X	√	Change in Inventory - Books	
6			KJ		X				√	Change in Invent - Anc Prods	
6			KJ		X				√	Change in Invent - Back Iss	
69700	3			TOTAL COST OF SALES		?				TOTAL COST OF SALES	
69800	6			GROSS MARGIN		?				GROSS MARGIN	
70000	D(B)			GENERAL & ADMINIST. EXPENSE						CORPORATE EXPENSES	
70100	1			Office Pay:						OFFICE PAYROLL:	
70101	1			Office Salaries						Office Pay	
70102	1			Office OPS						Office OPS	
70200	1			Pub/Administrative Pay:						Pub/Administrative Pay:	
70201	1			Pub/Admin Salaries						Pub/Admin Salaries	
70202	1			Pub/Admin OPS						Pub/Admin OPS	
70203	1			Pub/Admin Pre-Project						Pub/Admin Pre-Project	
70300	1			Executive Director Salary						Executive Director Salary	
71000	1			Insurance:						Insurance:	
71003	1			Insurance - Workers Comp						Insurance - Workers Comp	
71										Insurance - Property/Liab	
71004	1			Insurance - Other						Insurance - Other	
71100	1			Paid Vacation Expense						Vacation/Holiday Pay	
71200	1			Kaiser health Plan						Meidcal Benefits Expense	
71400	1			Taxes - Other						Taxes - Other	
71600	1			Taxes - Payroll						Taxes - Payroll	
71700	1			Salry Bonus						Salry Bonus	
72000	1			Office/Computer Supplies						Office/Computer Supplies	
72200	1			Equip Rent/Maint/Spls						Equip Rent/Maint/Spls	
73000	1			Telephone						Telephone	
73200	1			Postage						Postage	
73300	1			Fax fees						Fax fees	
73400	1			Rent + Bldg Maint:						Rent + Bldg Maint:	
73403	1			Container Rent						Container Rent	

71600	1			Taxes - Payroll						Taxes - Payroll	
71700	1			Salary Bonus						Staff Bonuses	
72000	1			Office/Computer Supplies						Office Supplies	
72200	1			Equip Rent/Maint/Spls						Equip Rental, Maint, Supplies	
										Corporate Equip Purchases	
										Office Renovation Expense	
73000	1			Telephone						Telephone	
73200	1			Postage						Postage	
73300	1			Fax fees							No longer in use
73400	1			Rent + Bldg Maint:						RENT:	
73403	1			Container Rent						Container Rent	
73404	1			Building Rent						Building Rent	
										S. Brand Rent	
										MAINTENANCE & UTILITIES:	
73405	1			Maintenance						Maintenance	
73600	1			Utilites						Utilites	
74000	1			WEI Fundraising:			X				No longer in use
74001	1			WEI Fundraising-Salaries			X				No longer in use
74002	1			WEI Fundraising OPS			X				No longer in use
74003	1			WEI Fundraising Expenses			X				No longer in use
74004	1			WEI Cyberthon OPS			X				No longer in use
74005	1			WEI Cyberthon Expenses			X				No longer in use
74006	1			WEI Cyberthon Salaries			X				No longer in use
74007	1			WEI MCF Library Salaries			X				No longer in use
74008	1			WEI MCF Library OPS			X				No longer in use
74009	1			WEI MCF Library Expenses			X				No longer in use
74010	1			WEI Environmental Salaries			X				No longer in use
74011	1			WEI Environmental OPS			X				No longer in use
74012	1			WEI Environmental Expenses			X				No longer in use
75000	1			Legal/Profsl/Copyright						Legal & Professional Expense	
75200	1			Agent Commissions							
75400	1			Interest + Penalties						Interest & Penalties	
75600	1			Bank Service Fees						Bank Service Fees	
76000	1			Misc Pub/Admin Expenses						MISC CORPORATE EXPENSE:	
77000	1			Meals & Entertainment						Meals & Entertainment	
										Board of Directors Expense	
78000	1			Misc Expense						Other Corporate Expense	
78200	1			Prior Yr Exp + Adj							No longer in use?
78400	1			WELL repay expenses							No longer in use?
79900	5			TOTAL GEN. & ADMIN. EXPENSE						TOTAL GEN. & ADMIN. EXPENSE	
86500	1			Grants Expense						Grants Expense	No longer in use?
90000	8			CHANGE IN FUND BALANCE						CHANGE IN FUND BALANCE	
666601	1			Book promo: expenses						Book promo: expenses	Bad G/L #